

THE CITY OF FREDERICK

FISCAL YEAR 2023 BUDGET UPDATE

December 31, 2022



Prepared by the Department of Budget

Lacey Gordon
Manager of Budget

M. Katherine Barkdoll, CPA
Director of Budget and Administration

Members of Government Finance Officers Association
of the United States and Canada

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Budget Overview – December 31, 2022

All Funds Summary

The City began Fiscal Year 2023 with an adopted budget of \$221,651,078. Encumbrances as of June 30, 2022, totaling \$4,061,406, were rolled forward, and are included in the FY 2023 amended budget. The following table summarizes the revenues and expenditures for the City's FY 2023 amended budget as of December 31, 2022:

| | Governmental Funds | Enterprise Funds | Special Revenue Funds | Capital Improvements Program | Total Budget |
|--|-----------------------|----------------------|-----------------------------|------------------------------------|-----------------------|
| Revenues | | | | | |
| Taxes | \$ 81,368,668 | \$ - | | \$ - | \$ 81,368,668 |
| Licenses and Permits | 3,580,070 | 795,710 | | - | 4,375,780 |
| Intergovernmental | 14,163,975 | 628,402 | 6,382,570 | 19,346,616 | 40,521,563 |
| Charges for Services | 4,374,217 | 43,857,259 | - | - | 48,231,476 |
| Fines and Forfeitures | 2,061,050 | 522,347 | 21,330 | - | 2,604,727 |
| Miscellaneous | 1,656,983 | 436,037 | 200,000 | 4,991,142 | 7,284,162 |
| Other Financing Sources | 8,500 | 5,435,693 | - | 3,748,250 | 9,192,443 |
| Total Revenues | \$ 107,213,463 | \$ 51,675,448 | \$ 6,603,900 | \$ 28,086,008 | \$ 193,578,819 |
| Transfers In | 2,910,640 | 3,058,743 | 522,000 | 17,011,511 | 23,502,894 |
| Transfers Out | (13,654,060) | (9,296,834) | (717,000) | - | (23,667,894) |
| Use of Fund Balance | 25,226,658 | 5,290,734 | 665,000 | - | 31,182,392 |
| Rollover of PY Encumbrances | 2,874,007 | 1,024,577 | 162,822 | - | 4,061,406 |
| Total Financial Resources | \$ 124,570,708 | \$ 51,752,668 | \$ 7,236,722 | \$ 45,097,519 | \$ 228,657,617 |
| Expenditures | | | | | |
| General Government | \$ 13,667,704 | \$ 559,426 | \$ - | \$ - | \$ 14,227,130 |
| Frederick Police Department | 39,723,388 | - | 21,330 | - | 39,744,718 |
| Planning | 1,972,845 | - | - | - | 1,972,845 |
| Engineering, Permits, and Inspections | 6,259,787 | 417,636 | - | 6,930,879 | 13,608,302 |
| Public Works - Operations | 21,049,142 | 25,570,675 | - | 37,899,973 | 84,519,790 |
| Parks and Recreation | 8,483,641 | 2,017,633 | - | - | 10,501,274 |
| Economic Development | 4,638,591 | 4,942,905 | - | - | 9,581,496 |
| Housing and Human Services | 7,412,736 | 43,852 | 7,207,125 | - | 14,663,713 |
| Miscellaneous Cost Centers | 279,945 | - | - | 266,667 | 546,612 |
| Debt Service | 7,689,940 | 17,673,639 | - | - | 25,363,579 |
| Contingency | 361,242 | 367,204 | 8,267 | - | 736,713 |
| Fund Balance (Reserves) | 13,031,746 | 159,700 | - | - | 13,191,446 |
| Total Expenditures | \$ 124,570,708 | \$ 51,752,668 | \$ 7,236,722 | \$ 45,097,519 | \$ 228,657,617 |

Budget Overview – December 31, 2022

At the end of the second quarter, the City realized 57.79% of total budgeted revenues and 34.95% of total budgeted expenditures. Salary and benefit costs are 41.36% and 71.54% of budget, respectively, which is consistent with the prior year. Both the pension and OPEB contributions were remitted in the first quarter.

General Fund

In the General Fund, the City realized 80.08% of total budgeted revenues and 89.89% of budgeted tax revenues through the second quarter. The majority of real property taxes are recognized in the beginning of the year with amounts totaling 98.81% of the budgeted amount. Personal income taxes are received throughout the year with more significant payments received in the third and fourth quarters. Payment for admissions and amusement taxes are received beginning in the second quarter.

License and permit revenues are consistent with the prior year. The franchise fees for cable television are remitted to the City beginning in the second quarter. Intergovernmental revenues are 27.78% of the budgeted amount. Grant revenues are recorded when received. Other revenues are generally on target and are within expectations.

General Fund expenditures are within expectations based on the explanations given above.

Weinberg Center for the Arts

Revenues for the Weinberg Center are 42.21% of the total budgeted amount. This falls within reasonable expectations as historically the majority of revenues from sponsorships are not realized until the fourth quarter.

City Housing

The City Housing Fund has been established for the purpose of capturing activity related to fees paid by developers in lieu of constructing moderately priced dwelling units. The fees are used to support the development and operation of affordable housing initiatives. As of December 31, 2022, the fund has recorded \$8,325 in expenditures in FY 2023.

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 34.20% of the total budgeted amount compared to 32.58% in the prior year. User fees are accrued based on service periods. Expenditures appear reasonable and are within expectations.

Parking Fund

Parking Fund revenues are 52.20% of budgeted amounts. Parking activity is returning to pre-pandemic levels. Expenditures appear reasonable and are within expectations.

Budget Overview – December 31, 2022

Stormwater Fund

Similar to the Water and Sewer Fund, charges for stormwater management fees are accrued based on service periods. Expenditures appear reasonable and within expectations.

Airport Fund

The Airport revenues and expenditures are consistent with budgeted amounts and are within expectations.

Clustered Spires Golf Course

Clustered Spires Golf Course is a seasonal operation with most revenues and expenditures occurring in the spring and summer months. Expenditures appear reasonable and within expectations.

Other Funds

The Community Development Fund, Community Health Center, Rental Operations Fund, and the Controlled Dangerous Substance Fund are performing within expectations through the second quarter.

Budget Schedules and Summaries

Schedule A Summary Schedule of Revenues and Expenditures as of December 31, 2022

| Revenues | | | | | | |
|------------------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|----------------|
| Fund | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
| General Fund | \$ 84,075,455 | \$ 104,995,016 | 80.08% | \$ 77,469,637 | \$ 96,443,556 | 80.33% |
| Weinberg Center for the Arts | 936,370 | 2,218,447 | 42.21% | 1,532,579 | 1,845,772 | 83.03% |
| City Housing Fund | 1,226,364 | - | N/A | 1,958,361 | - | N/A |
| Community Health Center | 1,054,111 | 5,563,151 | 18.95% | 736,864 | 5,777,534 | 12.75% |
| Water & Sewer | 12,335,635 | 40,183,135 | 30.70% | 14,233,193 | 39,575,177 | 35.96% |
| Parking | 2,838,868 | 5,437,999 | 52.20% | 2,600,248 | 4,905,558 | 53.01% |
| Stormwater | 984,777 | 2,915,000 | 33.78% | 1,163,890 | 2,748,849 | 42.34% |
| Airport | 511,112 | 1,280,412 | 39.92% | 502,278 | 1,023,912 | 49.05% |
| Golf Course | 787,393 | 1,814,547 | 43.39% | 673,495 | 1,418,971 | 47.46% |
| Rental Operations | 1,979 | 44,355 | 4.46% | (916) | 42,924 | -2.13% |
| Community Development | 1,834 | 1,019,419 | 0.18% | 44 | 341,046 | 0.01% |
| CDS | 38,523 | 21,330 | 180.60% | 14,398 | 11,293 | 127.49% |
| Capital Improvements Program | 16,897,511 | 45,097,519 | 37.47% | 1,586,014 | (8,169,067) | -19.41% |
| Total Revenues | \$ 121,689,932 | \$ 210,590,330 | 57.79% | \$ 102,470,085 | \$ 145,965,525 | 70.20% |

| Expenditures | | | | | | |
|------------------------------|----------------------|-----------------------|----------------|----------------------|-----------------------|----------------|
| Fund | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
| General Fund | \$ 51,924,039 | \$ 121,999,440 | 42.56% | \$ 49,412,428 | \$ 110,836,677 | 44.58% |
| Weinberg Center for the Arts | 902,463 | 2,571,268 | 35.10% | 825,341 | 2,162,809 | 38.16% |
| City Housing Fund | 8,325 | 500,000 | 1.67% | 2,518 | 56,000 | 4.50% |
| Community Health Center | 1,476,401 | 6,247,973 | 23.63% | 894,638 | 6,037,749 | 14.82% |
| Water & Sewer | 11,829,247 | 37,151,915 | 31.84% | 12,581,149 | 36,084,789 | 34.87% |
| Parking | 1,211,920 | 5,843,966 | 20.74% | 1,216,983 | 5,673,192 | 21.45% |
| Stormwater | 1,104,032 | 2,676,737 | 41.25% | 869,970 | 2,374,909 | 36.63% |
| Airport | 395,215 | 3,938,908 | 10.03% | 332,864 | 1,869,521 | 17.80% |
| Golf Course | 892,860 | 2,096,473 | 42.59% | 694,946 | 1,450,245 | 47.92% |
| Rental Operations | 25,084 | 44,671 | 56.15% | 18,996 | 42,970 | 44.21% |
| Community Development | 35,509 | 467,419 | 7.60% | 42,118 | 324,546 | 12.98% |
| CDS | 4,146 | 21,330 | 19.44% | 137,941 | 141,304 | 97.62% |
| Capital Improvements Program | 10,114,910 | 45,097,519 | 22.43% | 12,670,306 | 1,042,846 | 1214.97% |
| Total Expenditures | \$ 79,924,151 | \$ 228,657,619 | 34.95% | \$ 79,700,198 | \$ 168,097,557 | 47.41% |

| Expenditures by Type | | | | | | |
|-----------------------------|----------------------|-----------------------|----------------|----------------------|-----------------------|----------------|
| | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
| Salaries | \$ 21,648,101 | \$ 52,337,106 | 41.36% | \$ 20,262,406 | \$ 45,746,498 | 44.29% |
| Benefits | 23,697,332 | 33,124,072 | 71.54% | 24,534,177 | 32,871,218 | 74.64% |
| Supplies | 5,566,907 | 17,005,494 | 32.74% | 6,117,832 | 16,077,140 | 38.05% |
| Other Professional Services | 12,119,157 | 41,681,528 | 29.08% | 10,429,844 | 30,634,259 | 34.05% |
| Capital | 12,162,947 | 45,386,383 | 26.80% | 12,839,418 | 5,283,093 | 243.03% |
| Debt Service | 4,729,710 | 25,194,874 | 18.77% | 5,516,521 | 24,059,690 | 22.93% |
| Contingency | - | 736,714 | 0.00% | - | 1,260,000 | 0.00% |
| Fund Balance (Reserves) | - | 13,191,446 | 0.00% | - | 12,165,659 | 0.00% |
| Total Expenditures | \$ 79,924,151 | \$ 228,657,619 | 34.95% | \$ 79,700,198 | \$ 168,097,557 | 47.41% |

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of December 31, 2022

| Fund | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|---|----------------------|-----------------------|----------------|----------------------|----------------------|----------------|
| General Fund | | | | | | |
| Taxes | | | | | | |
| Real Property | \$ 67,000,816 | \$ 67,810,713 | 98.81% | \$ 60,046,567 | \$ 60,660,691 | 98.99% |
| Business Property | 1,691,142 | 1,615,467 | 104.68% | 1,509,131 | 1,621,007 | 93.10% |
| Personal Income Taxes | 4,053,471 | 11,350,000 | 35.71% | 3,743,340 | 8,941,732 | 41.86% |
| Admissions and Amusements | 185,402 | 350,000 | 52.97% | 48,768 | 175,000 | 27.87% |
| Other | 210,413 | 242,488 | 86.77% | 101,587 | 131,049 | 77.52% |
| Licenses and Permits | | | | | | |
| Building Permits and Inspections | 1,543,511 | 2,520,070 | 61.25% | 1,295,279 | 2,113,994 | 61.27% |
| Cable Television | 261,460 | 1,060,000 | 24.67% | 265,480 | 1,100,000 | 24.13% |
| Intergovernmental | | | | | | |
| State | 3,222,091 | 5,901,706 | 54.60% | 1,566,309 | 5,902,115 | 26.54% |
| Federal | 616,754 | 7,814,659 | 7.89% | 1,046,379 | 6,465,229 | 16.18% |
| Other | 43,210 | 258,210 | 16.73% | 130,710 | 272,561 | 47.96% |
| Charges for Services | | | | | | |
| Recreation Fees | 268,010 | 777,810 | 34.46% | 228,587 | 768,275 | 29.75% |
| Inspection, Review, and Filing Fees | 657,957 | 1,662,000 | 39.59% | 838,669 | 929,000 | 90.28% |
| Other | 289,631 | 659,160 | 43.94% | 284,437 | 508,160 | 55.97% |
| Fines and Forfeitures | | | | | | |
| Automated Enforcement | 1,374,388 | 2,050,000 | 67.04% | 1,041,920 | 1,595,500 | 65.30% |
| Municipal Infractions | 1,950 | 11,050 | 17.65% | 2,300 | 11,800 | 19.49% |
| Miscellaneous | | | | | | |
| Rents | 299,118 | 588,805 | 50.80% | 263,963 | 646,655 | 40.82% |
| Interest Earnings | 675,012 | 122,700 | 550.13% | 62,049 | 402,700 | 15.41% |
| Other | 1,670,623 | 191,678 | 871.58% | 1,522,383 | 201,374 | 756.00% |
| Other Financing Sources | | | | | | |
| Other | 10,496 | 8,500 | 123.48% | 57,962 | 8,500 | 681.91% |
| Total General Fund | \$ 84,075,455 | \$ 104,995,016 | 80.08% | \$ 74,055,820 | \$ 92,455,342 | 80.10% |
| Weinberg Center for the Arts | | | | | | |
| Intergovernmental | \$ 99,418 | \$ 189,400 | 52.49% | \$ 919,969 | \$ 178,900 | 514.24% |
| Charges for Services | 580,046 | 1,275,247 | 45.48% | 547,995 | 1,189,072 | 46.09% |
| Miscellaneous | 256,906 | 753,800 | 34.08% | 64,615 | 477,800 | 13.52% |
| Total Weinberg Center for the Arts | \$ 936,370 | \$ 2,218,447 | 42.21% | \$ 1,532,579 | \$ 1,845,772 | 83.03% |
| City Housing Fund | | | | | | |
| Miscellaneous | \$ 1,226,364 | \$ - | N/A | \$ 1,958,361 | \$ - | N/A |
| Total City Housing Fund | \$ 1,226,364 | \$ - | N/A | \$ 1,958,361 | \$ - | N/A |
| Community Health Center | | | | | | |
| Intergovernmental | \$ 1,046,404 | \$ 5,388,151 | 19.42% | \$ 720,501 | \$ 5,747,534 | 12.54% |
| Miscellaneous | 7,707 | 175,000 | 4.40% | 16,363 | 30,000 | 54.54% |
| Total Community Health Center | \$ 1,054,111 | \$ 5,563,151 | 18.95% | \$ 736,864 | \$ 5,777,534 | 12.75% |
| Water & Sewer Fund | | | | | | |
| Licenses and Permits | \$ 362,025 | \$ 658,630 | 54.97% | \$ 361,976 | \$ 444,630 | 81.41% |
| Intergovernmental | - | 200,000 | 0.00% | 252,472 | - | N/A |
| Charges for Services | | | | | | |
| Water Fees | 6,962,164 | 20,345,000 | 34.22% | 6,381,106 | 19,554,811 | 32.63% |
| Sewer Fees | 4,600,711 | 13,460,000 | 34.18% | 4,467,751 | 13,747,747 | 32.50% |
| Fines and Forfeitures | 40,193 | 66,551 | 60.39% | - | 66,551 | 0.00% |
| Miscellaneous | 76,625 | 57,500 | 133.26% | 453,561 | 82,000 | 553.12% |
| Other Financing Sources | | | | | | |
| Transfers | - | 5,020,454 | 0.00% | - | 8,984,438 | 0.00% |
| Other | 293,917 | 375,000 | 78.38% | 145,442 | 375,000 | 38.78% |
| Total Water & Sewer Fund | \$ 12,335,635 | \$ 40,183,135 | 30.70% | \$ 12,062,308 | \$ 43,255,177 | 27.89% |

Budget Schedules and Summaries

Schedule B Revenue Summary by Fund as of December 31, 2022

| Fund | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|---|-----------------------|-----------------------|----------------|----------------------|-----------------------|----------------|
| Parking Fund | | | | | | |
| Licenses and Permits | \$ 70,490 | \$ 137,080 | 51.42% | \$ 66,319 | \$ 137,080 | 48.38% |
| Intergovernmental | - | 128,240 | 0.00% | 45,365 | 128,240 | 35.38% |
| Charges for Services | | | | | | |
| Parking Decks | 1,791,024 | 3,596,580 | 49.80% | 1,706,646 | 3,020,973 | 56.49% |
| Parking Meters | 383,484 | 731,268 | 52.44% | 349,927 | 7,035,421 | 4.97% |
| Other | 19,557 | 41,564 | 47.05% | 20,953 | 38,731 | 54.10% |
| Fines and Forfeitures | 323,842 | 455,796 | 71.05% | 222,754 | 529,542 | 42.07% |
| Miscellaneous | | | | | | |
| Rents | 182,746 | 347,471 | 52.59% | 182,746 | 347,471 | 52.59% |
| Other | 29 | - | N/A | 13 | - | N/A |
| Other Financing Sources | 67,696 | - | N/A | 38,656 | - | N/A |
| Total Parking Fund | \$ 2,838,868 | \$ 5,437,999 | 52.20% | \$ 2,633,379 | \$ 11,237,458 | 23.43% |
| Stormwater Fund | | | | | | |
| Licenses and Permits | \$ 250 | \$ - | N/A | \$ - | \$ - | N/A |
| Intergovernmental | - | - | N/A | 75,572 | 17,956 | 420.87% |
| Charges for Services | 957,504 | 2,915,000 | 32.85% | 859,226 | 2,748,849 | 31.26% |
| Miscellaneous | 67 | - | N/A | (106) | - | N/A |
| Other Financing Sources | 26,956 | - | N/A | 2,320 | - | N/A |
| Total Stormwater Fund | \$ 984,777 | \$ 2,915,000 | 33.78% | \$ 937,012 | \$ 2,766,805 | 33.87% |
| Airport Fund | | | | | | |
| Intergovernmental | \$ - | \$ 300,162 | 0.00% | \$ - | \$ 57,162 | 0.00% |
| Charges for Services | 488,541 | 953,300 | 51.25% | 488,808 | 939,800 | 52.01% |
| Miscellaneous | 21,818 | 26,950 | 80.96% | 13,283 | 26,950 | 49.29% |
| Other | 753 | - | N/A | 187 | - | N/A |
| Total Airport Fund | \$ 511,112 | \$ 1,280,412 | 39.92% | \$ 502,278 | \$ 1,023,912 | 49.05% |
| Golf Course Fund | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | \$ - | \$ - | N/A |
| Charges for Services | 786,846 | 1,814,547 | 43.36% | 659,072 | 1,388,971 | 47.45% |
| Miscellaneous | 547 | - | N/A | 14,423 | 30,000 | 48.08% |
| Other Financing Sources | - | - | N/A | - | - | N/A |
| Total Golf Course Fund | \$ 787,393 | \$ 1,814,547 | 43.39% | \$ 673,495 | \$ 1,418,971 | 47.46% |
| Rental Operations Fund | | | | | | |
| Miscellaneous | \$ 1,713 | \$ 4,116 | 41.62% | \$ 2,334 | \$ 4,116 | 56.71% |
| Other Financing Sources | 266 | 40,239 | 0.66% | (916) | 42,790 | -2.14% |
| Total Rental Operations Fund | \$ 1,979 | \$ 44,355 | 4.46% | \$ 1,418 | \$ 46,906 | 3.02% |
| Community Development Fund | | | | | | |
| Intergovernmental | \$ - | \$ 994,419 | 0.00% | \$ - | \$ 316,046 | 0.00% |
| Miscellaneous | 1,834 | 25,000 | 7.34% | 44 | 25,000 | 0.18% |
| Total Community Development Fund | \$ 1,834 | \$ 1,019,419 | 0.18% | \$ 44 | \$ 341,046 | 0.01% |
| CDS Fund | | | | | | |
| Fines and Forfeitures | \$ 36,270 | \$ 21,330 | 170.04% | \$ 14,295 | \$ 11,293 | 126.58% |
| Miscellaneous | 2,253 | - | N/A | 1,474 | - | N/A |
| Total CDS Fund | \$ 38,523 | \$ 21,330 | 180.60% | \$ 15,769 | \$ 11,293 | 139.64% |
| Capital Improvements Program | | | | | | |
| General Fund | \$ 10,752,359 | \$ 23,984,083 | 44.83% | \$ 783,723 | \$ 7,018,696 | 11.17% |
| Water & Sewer Fund | 430,509 | 3,657,649 | N/A | - | 3,400,000 | 0.00% |
| Parking Fund | 1,850,000 | 4,370,000 | 42.33% | - | (13,733,000) | 0.00% |
| Stormwater Fund | 2,308,600 | 8,269,120 | N/A | 2,500 | 250,000 | 1.00% |
| Airport Fund | 1,556,043 | 4,816,667 | 32.31% | 369,282 | 4,827,150 | 7.65% |
| Total Capital Improvements Program | \$ 16,897,511 | \$ 45,097,519 | 37.47% | \$ 1,155,505 | \$ 1,762,846 | 65.55% |
| Total All Funds | \$ 121,689,932 | \$ 210,590,330 | 57.79% | \$ 96,264,832 | \$ 161,943,062 | 59.44% |

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of December 31, 2022

| Fund | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|---------------------------------------|----------------------|-----------------------|----------------|----------------------|-----------------------|----------------|
| General Fund | | | | | | |
| Mayor's Office | \$ 783,841 | \$ 1,721,332 | 45.54% | \$ 726,707 | \$ 1,306,281 | 55.63% |
| Equity & Inclusion | 86,857 | 285,381 | 30.44% | - | - | N/A |
| Office of the Clerk | 74,419 | 132,805 | 56.04% | - | - | N/A |
| Legal | 372,278 | 1,024,961 | 36.32% | 568,467 | 1,099,348 | 51.71% |
| Election Board | - | - | 0.00% | 270,324 | 287,498 | 94.03% |
| Finance | 704,247 | 1,545,167 | 45.58% | 692,335 | 1,477,486 | 46.86% |
| Purchasing | 469,475 | 1,043,893 | 44.97% | 482,940 | 851,675 | 56.70% |
| Budget | 170,795 | 381,050 | 44.82% | 129,955 | 224,815 | 57.81% |
| Information Technology | 1,090,004 | 1,833,983 | 59.43% | 1,075,171 | 1,719,961 | 62.51% |
| Geographic Information Systems | 155,848 | 363,729 | 42.85% | 167,919 | 342,512 | 49.03% |
| Communications | 229,494 | 539,589 | 42.53% | 192,615 | 411,502 | 46.81% |
| Human Resources | 635,990 | 1,417,266 | 44.87% | 586,736 | 1,436,413 | 40.85% |
| Risk, Safety and Compliance | 349,231 | 1,018,971 | 34.27% | 332,964 | 822,987 | 40.46% |
| Planning | 1,059,712 | 1,972,845 | 53.71% | 934,838 | 1,997,355 | 46.80% |
| Code Enforcement | 614,982 | 1,294,711 | 47.50% | 452,141 | 850,590 | 53.16% |
| Facility Maintenance | 678,231 | 1,203,758 | 56.34% | 619,145 | 1,171,528 | 52.85% |
| Asset Management | 251,087 | 799,486 | 31.41% | 233,537 | 536,092 | 43.56% |
| Municipal Annex | 190,836 | 430,259 | 44.35% | 202,466 | 429,428 | 47.15% |
| Community Promotion | 535,788 | 2,359,577 | 22.71% | 394,977 | 750,395 | 52.64% |
| Special Events | 121,091 | 268,436 | 45.11% | 147,816 | 259,998 | 56.85% |
| Police | 21,462,663 | 39,723,388 | 54.03% | 20,994,945 | 37,142,498 | 56.53% |
| Fire | 257,631 | 261,009 | 98.71% | 264,539 | 269,281 | 98.24% |
| Building Inspection | 1,041,414 | 2,693,390 | 38.67% | 1,029,404 | 2,222,203 | 46.32% |
| Electrical Inspection | 222,529 | 424,053 | 52.48% | 232,856 | 397,045 | 58.65% |
| Construction Inspection | 466,879 | 1,096,863 | 42.56% | 425,648 | 801,597 | 53.10% |
| General Administration - DPW | 920,885 | 1,873,752 | 49.15% | 895,669 | 1,752,929 | 51.10% |
| Maintenance - Equipment and Machinery | 702,617 | 1,334,099 | 52.67% | 653,035 | 1,223,000 | 53.40% |
| Sustainability | 52,163 | 539,283 | 9.67% | 30,525 | 187,883 | 16.25% |
| Engineering | 896,394 | 1,847,633 | 48.52% | 887,260 | 1,638,501 | 54.15% |
| Waste Collection | 2,284,696 | 5,583,860 | 40.92% | 2,187,385 | 4,699,449 | 46.55% |
| Street Maintenance | 1,374,728 | 3,146,459 | 43.69% | 1,327,723 | 2,783,102 | 47.71% |
| Snow Removal | 99,802 | 714,025 | 13.98% | 46,840 | 615,271 | 7.61% |
| Street Lights and Signals | 1,328,035 | 2,942,855 | 45.13% | 1,319,348 | 2,700,175 | 48.86% |
| Traffic Lines and Signs | 484,617 | 1,176,707 | 41.18% | 398,052 | 1,037,850 | 38.35% |
| Bus Maintenance | 18,868 | 18,936 | 99.64% | 19,250 | 19,460 | 98.92% |
| Parks | 2,800,096 | 5,787,205 | 48.38% | 2,277,422 | 4,886,082 | 46.61% |
| Harry Grove Stadium | 77,274 | 207,736 | 37.20% | 78,360 | 209,116 | 37.47% |
| Recreation Centers | 882,069 | 1,822,115 | 48.41% | 769,862 | 1,794,818 | 42.89% |
| Burck Street Center | 21,070 | 38,344 | 54.95% | 4,394 | 26,719 | 16.45% |
| Summer Playground Program | 92,519 | 162,522 | 56.93% | 61,674 | 144,532 | 42.67% |
| Swimming Pools | 184,005 | 405,019 | 45.43% | 120,101 | 381,575 | 31.48% |
| Community Development | 48,686 | 69,819 | 69.73% | 60,610 | 74,522 | 81.33% |
| Economic Development | 468,962 | 2,067,323 | 22.68% | 415,548 | 1,072,464 | 38.75% |
| Housing and Human Services | 3,943,958 | 7,342,917 | 53.71% | 2,917,443 | 9,099,799 | 32.06% |
| Debt Service | 3,217,273 | 7,689,940 | 41.84% | 3,781,084 | 8,103,904 | 46.66% |
| Contingency | - | 361,243 | 0.00% | - | 394,624 | 0.00% |
| Fund Balance (Reserves) | - | 13,031,746 | 0.00% | - | 11,757,157 | 0.00% |
| Total General Fund | \$ 51,924,039 | \$ 121,999,440 | 42.56% | \$ 49,410,030 | \$ 111,411,420 | 44.35% |

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of December 31, 2022

| Fund | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|---|----------------------|----------------------|----------------|----------------------|----------------------|----------------|
| Weinberg Center for the Arts | | | | | | |
| Weinberg | \$ 840,598 | \$ 1,982,989 | 42.39% | \$ 879,676 | \$ 1,839,419 | 47.82% |
| Weinberg - Board of Directors | - | 191,800 | 0.00% | (54,335) | 316,800 | -17.15% |
| New Spire Arts | 61,865 | 396,479 | 15.60% | - | - | N/A |
| Contingency | - | - | N/A | - | 6,000 | N/A |
| Total Weinberg Center for the Arts | \$ 902,463 | \$ 2,571,268 | 35.10% | \$ 825,341 | \$ 2,162,219 | 38.17% |
| City Housing Fund | | | | | | |
| MPDU Housing | \$ 8,325 | \$ 500,000 | 1.67% | \$ 2,518 | \$ 56,000 | 4.50% |
| Total City Housing Fund | \$ 8,325 | \$ 500,000 | 1.67% | \$ 2,518 | \$ 56,000 | 4.50% |
| Community Health Center | | | | | | |
| Community Health Center | \$ 1,476,401 | \$ 6,240,508 | 23.66% | \$ 894,638 | \$ 6,018,453 | 14.86% |
| Contingency | - | 7,465 | N/A | - | 16,900.00 | N/A |
| Total Community Health Center | \$ 1,476,401 | \$ 6,247,973 | 23.63% | \$ 894,638 | \$ 6,035,353 | 14.82% |
| Water & Sewer Fund | | | | | | |
| Finance | \$ 230,103 | \$ 559,426 | 41.13% | \$ 215,127 | \$ 515,819 | 41.71% |
| Plumbing Inspection | 242,786 | 417,636 | 58.13% | 242,589 | 446,809 | 54.29% |
| Water Services | 2,333,832 | 4,003,871 | 58.29% | 1,969,822 | 3,448,355 | 57.12% |
| Water Quality | 223,750 | 489,103 | 45.75% | 225,566 | 454,089 | 49.67% |
| Water Treatment | 2,827,104 | 8,528,782 | 33.15% | 3,958,444 | 9,060,569 | 43.69% |
| Wastewater Treatment Plant | 2,382,542 | 5,908,376 | 40.32% | 2,150,857 | 5,191,456 | 41.43% |
| Sewer Maintenance | 671,146 | 1,408,742 | 47.64% | 974,730 | 1,714,576 | 56.85% |
| Inflow and Infiltration | 516,868 | 827,812 | 62.44% | 296,004 | 513,893 | 57.60% |
| Plant Maintenance | 926,799 | 2,073,924 | 44.69% | 899,871 | 1,724,709 | 52.18% |
| Debt Service | 1,474,317 | 12,692,446 | 11.62% | 1,648,258 | 12,711,624 | 12.97% |
| Contingency | - | 241,797 | 0.00% | - | 289,000 | 0.00% |
| Total Water & Sewer Fund | \$ 11,829,247 | \$ 37,151,915 | 31.84% | \$ 12,581,268 | \$ 36,070,899 | 34.88% |
| Parking Fund | | | | | | |
| Public Parking | \$ 567,504 | \$ 1,609,716 | 35.25% | \$ 501,974 | \$ 1,397,826 | 35.91% |
| Church Street Deck | 103,909 | 408,927 | 25.41% | 146,562 | 411,785 | 35.59% |
| Court Street Deck | 110,865 | 458,511 | 24.18% | 98,645 | 469,185 | 21.02% |
| Carroll Creek Deck | 108,335 | 527,179 | 20.55% | 115,925 | 499,504 | 23.21% |
| West Patrick Street Deck | 104,561 | 386,944 | 27.02% | 106,948 | 347,024 | 30.82% |
| East All Saints Street Deck | 99,641 | 461,241 | 21.60% | 94,891 | 313,091 | 30.31% |
| Debt Service | 117,105 | 1,891,448 | 6.19% | 152,038 | 2,113,257 | 7.19% |
| Contingency | - | 100,000 | 0.00% | - | 115,520 | N/A |
| Total Parking Fund | \$ 1,211,920 | \$ 5,843,966 | 20.74% | \$ 1,216,983 | \$ 5,667,192 | 21.47% |
| Stormwater Fund | | | | | | |
| Street Sweeping | \$ 303,519 | \$ 660,459 | 45.96% | \$ 281,850 | \$ 535,584 | 52.62% |
| Stormwater | 773,981 | 1,669,606 | 46.36% | 559,821 | 1,266,469 | 44.20% |
| Debt Service | 26,532 | 167,685 | 15.82% | 28,299 | 165,886 | 17.06% |
| Contingency | - | 19,287 | 0.00% | - | 23,000 | 0.00% |
| Fund Balance (Reserves) | - | 159,700 | 0.00% | - | 386,052 | N/A |
| Total Stormwater Fund | \$ 1,104,032 | \$ 2,676,737 | 41.25% | \$ 869,970 | \$ 2,376,991 | 36.60% |
| Airport Fund | | | | | | |
| Airport | \$ 355,872 | \$ 844,227 | 42.15% | \$ 272,612 | \$ 651,208 | 41.86% |
| Air Traffic Control Tower | 28,851 | 246,160 | 11.72% | 21,808 | 132,299 | 16.48% |
| Debt Service | 10,492 | 2,848,521 | 0.37% | 38,444 | 1,079,740 | 3.56% |
| Contingency | - | - | N/A | - | 3,850 | N/A |
| Total Airport Fund | \$ 395,215 | \$ 3,938,908 | 10.03% | \$ 332,864 | \$ 1,867,097 | 17.83% |

Budget Schedules and Summaries

Schedule C Summary of Department Expenditures Within Each Fund as of December 31, 2022

| Fund | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|---|----------------------|-----------------------|----------------|----------------------|-----------------------|----------------|
| Golf Course Fund | | | | | | |
| Maintenance | \$ 489,853 | \$ 833,771 | 58.75% | \$ 364,055 | \$ 723,278 | 50.33% |
| Clubhouse | 335,811 | 912,425 | 36.80% | 300,830 | 602,883 | 49.90% |
| Restaurant | 57,946 | 271,437 | 21.35% | 20,261 | 44,314 | 45.72% |
| Debt Service | 9,250 | 73,539 | 12.58% | 9,800 | 74,640 | 13.13% |
| Contingency | - | 5,301 | 0.00% | - | 5,130 | 0.00% |
| Total Golf Course Fund | \$ 892,860 | \$ 2,096,473 | 42.59% | \$ 694,946 | \$ 1,450,245 | 47.92% |
| Rental Operations Fund | | | | | | |
| Rental Operations | \$ 25,084 | \$ 43,852 | 57.20% | \$ 18,996 | \$ 20,370 | 93.25% |
| Contingency | - | 819 | 0.00% | - | 150 | N/A |
| Fund Balance (Reserves) | - | - | N/A | | 22,450 | N/A |
| Total Rental Operations Fund | \$ 25,084 | \$ 44,671 | 56.15% | \$ 18,996 | \$ 42,970 | 44.21% |
| Community Development Fund | | | | | | |
| Community Development | \$ 35,509 | \$ 466,617 | 7.61% | \$ 42,118 | \$ 323,296 | 13.03% |
| Contingency | - | 802 | 0.00% | - | 1,250 | N/A |
| Total Community Development Fund | \$ 35,509 | \$ 467,419 | 7.60% | \$ 42,118 | \$ 324,546 | 12.98% |
| CDS Fund | | | | | | |
| CDS Program | \$ 4,146 | \$ 21,330 | 19.44% | \$ 137,941 | \$ 141,304 | 97.62% |
| Total CDS Fund | \$ 4,146 | \$ 21,330 | 19.44% | \$ 137,941 | \$ 141,304 | 97.62% |
| Capital Improvements Program | | | | | | |
| General Fund | \$ 3,130,641 | \$ 23,984,083 | 13.05% | \$ 8,431,616 | \$ 7,018,696 | 120.13% |
| Water & Sewer | 2,611,756 | 3,657,649 | 71.41% | 1,654,448 | 3,680,000 | 44.96% |
| Stormwater | 2,260,638 | 8,269,120 | 27.34% | 10,394 | 250,000 | 4.16% |
| Airport | 2,109,782 | 4,816,667 | 43.80% | 2,573,848 | 4,827,150 | 53.32% |
| Parking | 2,093 | 4,370,000 | 0.05% | - | (13,733,000) | 0.00% |
| Total Capital Improvements Program | \$ 10,114,910 | \$ 45,097,519 | 22.43% | \$ 12,670,306 | \$ 2,042,846 | 620.23% |
| Total All Funds | \$ 79,924,151 | \$ 228,657,619 | 34.95% | \$ 79,697,919 | \$ 169,649,082 | 46.98% |

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of December 31, 2022

| Functional Area | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|--|----------------------|----------------------|----------------|----------------------|----------------------|----------------|
| General Government | | | | | | |
| General Fund | | | | | | |
| Mayor's Office | \$ 783,841 | \$ 1,721,332 | 45.54% | \$ 726,707 | \$ 1,306,281 | 55.63% |
| Equity & Inclusion | 86,857 | 285,381 | 30.44% | - | - | N/A |
| Office of the Clerk | 74,419 | 132,805 | 56.04% | - | - | N/A |
| Legal | 372,278 | 1,024,961 | 36.32% | 568,467 | 1,099,348 | 51.71% |
| Election Board | - | - | | 270,324 | 287,498 | 94.03% |
| Finance | 704,247 | 1,545,167 | 45.58% | 692,335 | 1,477,486 | 46.86% |
| Purchasing | 469,475 | 1,043,893 | 44.97% | 482,940 | 851,675 | 56.70% |
| Budget | 170,795 | 381,050 | 44.82% | 129,955 | 224,815 | 57.81% |
| Information Technology | 1,090,004 | 1,833,983 | 59.43% | 1,075,171 | 1,719,961 | 62.51% |
| Geographic Information Systems | 155,848 | 363,729 | 42.85% | 167,919 | 342,512 | 49.03% |
| Communications | 229,494 | 539,589 | 42.53% | 192,615 | 411,502 | 46.81% |
| Human Resources | 635,990 | 1,417,266 | 44.87% | 586,736 | 1,436,413 | 40.85% |
| Risk, Safety and Compliance | 349,231 | 1,018,971 | 34.27% | 332,964 | 822,987 | 40.46% |
| Community Promotion | 535,788 | 2,359,577 | 22.71% | 394,977 | 750,395 | 52.64% |
| Water & Sewer Fund | | | | | | |
| Finance | 230,103 | 559,426 | 41.13% | 215,127 | 515,819 | 41.71% |
| Total General Government | \$ 5,888,370 | \$ 14,227,130 | 41.39% | \$ 5,836,237 | \$ 11,246,692 | 51.89% |
| Frederick Police Department | | | | | | |
| General Fund | | | | | | |
| Police | \$ 21,462,663 | \$ 39,723,388 | 54.03% | \$ 20,994,945 | \$ 37,142,498 | 56.53% |
| CDS Fund | | | | | | |
| CDS Program | 4,146 | 21,330 | 19.44% | 137,941 | 141,304 | 97.62% |
| Total Frederick Police Department | \$ 21,466,809 | \$ 39,744,718 | 54.01% | \$ 21,132,886 | \$ 37,283,802 | 56.68% |
| Planning | | | | | | |
| General Fund | | | | | | |
| Planning | \$ 1,059,712 | \$ 1,972,845 | 53.71% | \$ 934,838 | \$ 1,997,355 | 46.80% |
| Total Planning | \$ 1,059,712 | \$ 1,972,845 | 53.71% | \$ 934,838 | \$ 1,997,355 | 46.80% |
| Engineering, Permits, and Inspections | | | | | | |
| General Fund | | | | | | |
| Code Enforcement | \$ 614,982 | \$ 1,294,711 | 47.50% | \$ 452,141 | \$ 850,590 | 53.16% |
| Building Inspection | 1,041,414 | 2,693,390 | 38.67% | 1,029,404 | 2,222,203 | 46.32% |
| Electrical Inspection | 222,529 | 424,053 | 52.48% | 232,856 | 397,045 | 58.65% |
| Engineering | 896,394 | 1,847,633 | 48.52% | 887,260 | 1,638,501 | 54.15% |
| Water & Sewer Fund | | | | | | |
| Plumbing Inspection | 242,786 | 417,636 | 58.13% | 242,589 | 446,809 | 54.29% |
| Total Engineering, Permits, and Inspections | \$ 3,018,105 | \$ 6,677,423 | 45.20% | \$ 2,844,250 | \$ 5,555,148 | 51.20% |

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of December 31, 2022

| Functional Area | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|---|----------------------|----------------------|----------------|----------------------|----------------------|----------------|
| Department of Public Works | | | | | | |
| General Fund | | | | | | |
| Facility Maintenance | \$ 678,231 | \$ 1,203,758 | 56.34% | \$ 619,145 | \$ 1,171,528 | 52.85% |
| Asset Management | 251,087 | 799,486 | 31.41% | 233,537 | 536,092 | 43.56% |
| Municipal Annex | 190,836 | 430,259 | 44.35% | 202,466 | 429,428 | 47.15% |
| DPW Projects | 466,879 | 1,096,863 | 42.56% | 425,648 | 801,597 | 53.10% |
| General Administration - DPW | 920,885 | 1,873,752 | 49.15% | 895,669 | 1,752,929 | 51.10% |
| Maintenance - Equipment and Machinery | 702,617 | 1,334,099 | 52.67% | 653,035 | 1,223,000 | 53.40% |
| Sustainability | 52,163 | 539,283 | 9.67% | 30,525 | 187,883 | 16.25% |
| Waste Collection | 2,284,696 | 5,583,860 | 40.92% | 2,187,385 | 4,699,449 | 46.55% |
| Street Maintenance | 1,374,728 | 3,146,459 | 43.69% | 1,327,723 | 2,783,102 | 47.71% |
| Snow Removal | 99,802 | 714,025 | 13.98% | 46,840 | 615,271 | 7.61% |
| Street Lights and Signals | 1,328,035 | 2,942,855 | 45.13% | 1,319,348 | 2,700,175 | 48.86% |
| Traffic Lines and Signs | 484,617 | 1,176,707 | 41.18% | 398,052 | 1,037,850 | 38.35% |
| Harry Grove Stadium | 77,274 | 207,736 | 37.20% | 78,360 | 209,116 | 37.47% |
| Water & Sewer Fund | | | | | | |
| Water Services | 2,333,832 | 4,003,871 | 58.29% | 1,969,822 | 3,448,355 | 57.12% |
| Water Quality | 223,750 | 489,103 | 45.75% | 225,566 | 454,089 | 49.67% |
| Water Treatment | 2,827,104 | 8,528,782 | 33.15% | 3,958,444 | 9,060,569 | 43.69% |
| Wastewater Treatment Plant | 2,382,542 | 5,908,376 | 40.32% | 2,150,857 | 5,191,456 | 41.43% |
| Sewer Maintenance | 671,146 | 1,408,742 | 47.64% | 974,730 | 1,714,576 | 56.85% |
| Inflow and Infiltration | 516,868 | 827,812 | 62.44% | 296,004 | 513,893 | 57.60% |
| Plant Maintenance | 926,799 | 2,073,924 | 44.69% | 899,871 | 1,724,709 | 52.18% |
| Stormwater Fund | | | | | | |
| Street Sweeping | 303,519 | 660,459 | 45.96% | 281,850 | 535,584 | 52.62% |
| Stormwater | 773,981 | 1,669,606 | 46.36% | 559,821 | 1,266,469 | 44.20% |
| Total Department of Public Works | \$ 19,871,391 | \$ 46,619,817 | 42.62% | \$ 19,734,698 | \$ 42,057,120 | 46.92% |
| Parks and Recreation | | | | | | |
| General Fund | | | | | | |
| Special Events | \$ 121,091 | \$ 268,436 | 45.11% | \$ 147,816 | \$ 259,998 | 56.85% |
| Parks Division | 2,800,096 | 5,787,205 | 48.38% | 2,277,422 | 4,886,082 | 46.61% |
| Recreation Centers | 882,069 | 1,822,115 | 48.41% | 769,862 | 1,794,818 | 42.89% |
| Burck Street Center | 21,070 | 38,344 | 54.95% | 4,394 | 26,719 | 16.45% |
| Summer Playground Program | 92,519 | 162,522 | 56.93% | 61,674 | 144,532 | 42.67% |
| Swimming Pools | 184,005 | 405,019 | 45.43% | 120,101 | 381,575 | 31.48% |
| Golf Course Fund | | | | | | |
| Maintenance | 489,853 | 833,771 | 58.75% | 364,055 | 723,278 | 50.33% |
| Clubhouse | 335,811 | 912,425 | 36.80% | 300,830 | 602,883 | 49.90% |
| Restaurant | 57,946 | 271,437 | 21.35% | 20,261 | 44,314 | 45.72% |
| Total Parks and Recreation | \$ 4,984,460 | \$ 10,501,274 | 47.47% | \$ 4,066,415 | \$ 8,864,199 | 45.87% |

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of December 31, 2022

| Functional Area | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|---|----------------------|----------------------|----------------|----------------------|----------------------|----------------|
| Economic Development | | | | | | |
| General Fund | | | | | | |
| Economic Development | \$ 468,962 | \$ 2,067,323 | 22.68% | \$ 415,548 | \$ 1,072,464 | 38.75% |
| Weinberg Center for the Arts | | | | | | |
| Weinberg | 840,598 | 1,982,989 | 42.39% | 879,676 | 1,839,419 | 47.82% |
| Weinberg - Board of Directors | - | 191,800 | 0.00% | (54,335) | 316,800 | -17.15% |
| New Spire Arts | 61,865 | 396,479 | 15.60% | - | - | N/A |
| Parking Fund | | | | | | |
| Public Parking | 567,504 | 1,609,716 | 35.25% | 501,974 | 1,397,826 | 35.91% |
| Church Street Deck | 103,909 | 408,927 | 25.41% | 146,562 | 411,785 | 35.59% |
| Court Street Deck | 110,865 | 458,511 | 24.18% | 98,645 | 469,185 | 21.02% |
| Carroll Creek Deck | 108,335 | 527,179 | 20.55% | 115,925 | 499,504 | 23.21% |
| West Patrick Street Deck | 104,561 | 386,944 | 27.02% | 106,948 | 347,024 | 30.82% |
| East All Saints Street Deck | 99,641 | 461,241 | 21.60% | 94,891 | 313,091 | 30.31% |
| Airport Fund | | | | | | |
| Airport | 355,872 | 844,227 | 42.15% | 272,612 | 651,208 | 41.86% |
| Air Traffic Control Tower | 28,851 | 246,160 | 11.72% | 21,808 | 132,299 | 16.48% |
| Total Economic Development | \$ 2,850,963 | \$ 9,581,496 | 29.75% | \$ 2,600,254 | \$ 7,450,605 | 34.90% |
| Housing and Human Services | | | | | | |
| General Fund | | | | | | |
| Housing and Human Services | \$ 3,943,958 | \$ 7,342,917 | 53.71% | \$ 2,917,443 | \$ 9,099,799 | 32.06% |
| Community Development | 48,686 | 69,819 | 69.73% | 60,610 | 74,522 | 81.33% |
| Community Development Fund | | | | | | |
| Community Development | 35,509 | 466,617 | 7.61% | 42,118 | 323,296 | 13.03% |
| City Housing Fund | | | | | | |
| MPDU Housing | 8,325 | 500,000 | 1.67% | 2,518 | 56,000 | 4.50% |
| Community Health Center Fund | | | | | | |
| Community Health Center | 1,476,401 | 6,240,508 | 23.66% | 894,638 | 6,018,453 | 14.86% |
| Rental Operations Fund | | | | | | |
| Rental Operations | 25,084 | 43,852 | 57.20% | 18,996 | 20,370 | 93.25% |
| Total Housing and Human Services | \$ 5,537,963 | \$ 14,663,713 | 37.77% | \$ 3,936,323 | \$ 15,592,440 | 25.25% |
| Miscellaneous Cost Centers | | | | | | |
| General Fund | | | | | | |
| Fire | \$ 257,631 | \$ 261,009 | 98.71% | \$ 264,539 | \$ 269,281 | 98.24% |
| Bus Maintenance | 18,868 | 18,936 | 99.64% | 19,250 | 19,460 | 98.92% |
| Total Miscellaneous Cost Centers | \$ 276,499 | \$ 279,945 | 98.77% | \$ 283,789 | \$ 288,741 | 98.28% |
| Debt Service | | | | | | |
| General Fund | \$ 3,217,273 | \$ 7,689,940 | 41.84% | \$ 3,781,084 | \$ 8,103,904 | 46.66% |
| Water & Sewer Fund | 1,474,317 | 12,692,446 | 11.62% | 1,648,258 | 12,711,624 | 12.97% |
| Parking Fund | 117,105 | 1,891,448 | 6.19% | 152,038 | 2,113,257 | 7.19% |
| Stormwater Fund | 26,532 | 167,685 | 15.82% | 28,299 | 165,886 | 17.06% |
| Airport Fund | 10,492 | 2,848,521 | 0.37% | 38,444 | 1,079,740 | 3.56% |
| Golf Course Fund | 9,250 | 73,539 | 12.58% | 9,800 | 74,640 | 13.13% |
| Total Debt Service | \$ 4,854,969 | \$ 25,363,579 | 19.14% | \$ 5,657,923 | \$ 24,249,051 | 23.33% |

Budget Schedules and Summaries

Schedule D Summary of Expenditures by Functional Area as of December 31, 2022

| Functional Area | 12/31/2022 Actual | FY 2023 Amended | % of Budget | 12/31/2021 Actual | FY 2022 Amended | % of Budget |
|---|----------------------|-----------------------|----------------|----------------------|-----------------------|----------------|
| Contingency | | | | | | |
| General Fund | \$ - | \$ 361,243 | 0.00% | \$ - | \$ 394,624 | 0.00% |
| Weinberg Fund | - | - | N/A | - | 6,000 | 0.00% |
| Community Health Center | - | 7,465 | 0.00% | - | 16,900 | 0.00% |
| Water & Sewer Fund | - | 241,797 | 0.00% | - | 289,000 | 0.00% |
| Parking Fund | - | 100,000 | 0.00% | - | 115,520 | 0.00% |
| Golf Course Fund | - | 5,301 | 0.00% | - | 5,130 | 0.00% |
| Stormwater Fund | - | 19,287 | 0.00% | - | 23,000 | 0.00% |
| Airport Fund | - | - | N/A | - | 3,850 | 0.00% |
| Rental Operations | - | 819 | 0.00% | - | 150 | 0.00% |
| Community Development Fund | - | 802 | 0.00% | - | 1,250 | 0.00% |
| Total Contingency | \$ - | \$ 736,714 | 0.00% | \$ - | \$ 855,424 | 0.00% |
| Fund Balance (Reserves) | | | | | | |
| General Fund | \$ - | \$ 13,031,746 | 0.00% | \$ - | \$ 11,757,157 | 0.00% |
| Stormwater Fund | - | 159,700 | 0.00% | - | 386,052 | 0.00% |
| Rental Operations Fund | - | - | N/A | - | 22,450 | 0.00% |
| Total Fund Balance (Reserves) | \$ - | \$ 13,191,446 | 0.00% | \$ - | \$ 12,165,659 | 0.00% |
| Capital Improvements Program | | | | | | |
| General Fund | \$ 3,130,641 | \$ 23,984,083 | 13.05% | \$ 8,431,616 | \$ 7,018,696 | 120.13% |
| Water & Sewer | 2,611,756 | 3,657,649 | 71.41% | 1,654,448 | 3,680,000 | 44.96% |
| Stormwater | 2,260,638 | 8,269,120 | 27.34% | 10,394 | 250,000 | 4.16% |
| Airport | 2,109,782 | 4,816,667 | 43.80% | 2,573,848 | 4,827,150 | 53.32% |
| Total Capital Improvements Program | \$ 10,114,910 | \$ 45,097,519 | 22.43% | \$ 12,670,306 | \$ 2,042,846 | 620.23% |
| Total All Funds | \$ 79,924,151 | \$ 228,657,619 | 34.95% | \$ 79,697,919 | \$ 169,649,082 | 46.98% |

Budget Schedules and Summaries

Schedule E Use of Fund Balance

The schedule below shows the anticipated beginning and ending fund balance for the General and applicable Enterprise funds. The uses of fund balance detailed below are within the financial administration policy guidelines as set forth by the Board of Aldermen.

| FY 2023 Adopted Use of Fund Balance | | | | | | | | |
|-------------------------------------|----------------------|-------------|---------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|
| | General Fund | Weinberg | City Housing | Water & Sewer Fund | Parking Fund | Stormwater Fund | Rental Operations | Total |
| Beginning Balance | \$ 28,127,355 | \$ - | \$ 2,305,264 | \$ 7,468,856 | \$ 4,769,429 | \$ 2,095,775 | \$ 46,862 | \$ 44,813,541 |
| Less FY 2022 budgeted use: | | | | | | | | |
| Capital Improvements Program | 7,354,514 | - | - | 3,217,492 | 1,850,000 | - | - | 12,422,006 |
| Capital Purchases | 3,830,398 | - | - | - | 223,242 | - | - | 4,053,640 |
| Other | 1,000,000 | - | 665,000 | - | - | - | - | 1,665,000 |
| Rainy Day Fund | 12,881,746 | - | - | - | - | - | - | 12,881,746 |
| Affordable Housing Reserve | 100,000 | - | - | - | - | - | - | 100,000 |
| Public Art Reserve | 50,000 | - | - | - | - | - | - | 50,000 |
| Total Use of Fund Balance | <u>\$ 25,216,658</u> | <u>\$ -</u> | <u>\$ 665,000</u> | <u>\$ 3,217,492</u> | <u>\$ 2,073,242</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 31,172,392</u> |
| Ending Balance | \$ 2,910,697 | \$ - | \$ 1,640,264 | \$ 4,251,364 | \$ 2,696,187 | \$ 2,095,775 | \$ 46,862 | \$ 13,641,149 |

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

| Fund | FY 2023 Adopted | FY 2022 Adopted | FY 2021 Adopted | FY 2020 Adopted | FY 2019 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Fund | | | | | |
| Mayor's Office | 8.50 | 8.50 | 7.50 | 7.50 | 8.50 |
| Equity and Inclusion | 2.00 | - | - | - | - |
| Office of the Clerk | 1.00 | - | - | - | - |
| Legal | 6.00 | 7.00 | 7.00 | 6.50 | 6.00 |
| Finance | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Purchasing | 8.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Budget | 2.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Information Technology | 5.20 | 5.20 | 5.20 | 5.20 | 4.20 |
| Geographic Information Systems | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| Communications | 5.12 | 4.00 | 3.00 | 3.00 | 2.00 |
| Human Resources | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Risk, Safety and Compliance | 4.00 | 3.50 | 4.50 | 3.40 | 3.40 |
| Planning | 15.15 | 14.15 | 14.15 | 14.15 | 13.15 |
| Code Enforcement | 11.00 | 8.50 | 8.50 | 8.50 | 8.50 |
| Facility Maintenance | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 |
| Asset Management | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Special Events | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 |
| Police | 200.92 | 199.92 | 200.92 | 199.55 | 198.25 |
| Building Inspection | 15.40 | 13.90 | 12.90 | 12.90 | 12.90 |
| Electrical Inspection | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| DPW Projects | 8.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| General Administration - DPW | 12.26 | 12.87 | 12.87 | 12.87 | 12.27 |
| Maintenance - Equipment and Machinery | 10.67 | 10.70 | 10.70 | 10.70 | 10.70 |
| Sustainability | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Engineering | 12.61 | 11.38 | 11.38 | 11.38 | 11.38 |
| Waste Collection | 23.70 | 23.70 | 23.70 | 23.70 | 23.70 |
| Street Maintenance | 13.30 | 13.30 | 13.30 | 13.30 | 13.30 |
| Street Lights and Signals | 14.20 | 14.20 | 14.20 | 14.20 | 14.20 |
| Traffic Lines and Signs | 5.56 | 5.56 | 5.56 | 5.56 | 5.56 |
| Parks Division | 30.66 | 27.87 | 27.63 | 27.62 | 28.13 |
| Recreation Centers | 19.37 | 22.00 | 22.00 | 18.57 | 19.64 |
| Summer Playground Program | 3.12 | 2.83 | 2.83 | 2.34 | 2.18 |
| Swimming Pools | 2.21 | 2.21 | 2.21 | 1.92 | 1.77 |
| Economic Development | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Housing and Human Services | 41.86 | 42.60 | 46.14 | 45.68 | 38.53 |
| Total General Fund | 520.11 | 506.19 | 508.49 | 500.84 | 490.55 |
| Weinberg Center for the Arts | | | | | |
| Weinberg | 9.85 | 8.85 | 8.85 | 9.29 | 9.33 |
| New Spires Art | 1.50 | - | - | - | - |
| Total Weinberg Center for the Arts | 11.35 | 8.85 | 8.85 | 9.29 | 9.33 |

Budget Schedules and Summaries

Schedule F Summary of Full-Time Equivalent Positions by Fund

| Fund | FY 2023 Adopted | FY 2022 Adopted | FY 2021 Adopted | FY 2020 Adopted | FY 2019 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Water & Sewer Fund | | | | | |
| Finance | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Plumbing Inspection | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Water Services | 19.28 | 18.28 | 18.28 | 18.28 | 18.50 |
| Water Quality | 3.13 | 3.13 | 3.13 | 3.13 | 3.13 |
| Water Treatment | 23.33 | 21.33 | 21.33 | 21.33 | 21.33 |
| Wastewater Treatment Plant | 17.23 | 17.22 | 16.22 | 15.23 | 15.23 |
| Sewer Maintenance | 6.66 | 6.65 | 6.65 | 6.00 | 5.66 |
| Inflow and Infiltration | 3.23 | 3.23 | 3.23 | 3.23 | 3.23 |
| Plant Maintenance | 15.13 | 13.13 | 12.13 | 11.13 | 11.13 |
| Total Water & Sewer Fund | 93.79 | 88.77 | 86.77 | 84.13 | 84.01 |
| Parking Fund | | | | | |
| Public Parking | 12.20 | 12.20 | 12.20 | 12.23 | 12.23 |
| Church Street Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Court Street Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Carroll Creek Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| West Patrick Street Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| East All Saints Street Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Parking Fund | 22.20 | 22.20 | 22.20 | 22.23 | 22.23 |
| Storm Water Fund | | | | | |
| Street Sweeping | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Storm Water | 8.60 | 8.60 | 7.60 | 7.26 | 6.96 |
| Total Storm Water Fund | 12.60 | 12.60 | 11.60 | 11.26 | 10.96 |
| Airport Fund | | | | | |
| Airport | 3.38 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Airport Fund | 3.38 | 3.00 | 3.00 | 3.00 | 3.00 |
| Golf Course Fund | | | | | |
| Maintenance | 7.55 | 7.31 | 7.30 | 7.29 | 8.19 |
| Clubhouse | 6.80 | 6.80 | 6.80 | 6.29 | 6.81 |
| Restaurant | 2.12 | - | - | - | - |
| Total Golf Course Fund | 16.47 | 14.11 | 14.10 | 13.58 | 15.00 |
| Rental Operations Fund | | | | | |
| Rental Operations | 0.15 | 0.10 | 0.30 | 0.30 | 0.30 |
| Total Rental Operations Fund | 0.15 | 0.10 | 0.30 | 0.30 | 0.30 |
| Community Health Center Fund | | | | | |
| Community Health Center | 30.64 | 25.95 | 24.68 | 30.76 | 26.34 |
| Total Community Health Center Fund | 30.64 | 25.95 | 24.68 | 30.76 | 26.34 |
| Community Development Fund | | | | | |
| Community Development | 1.15 | 1.15 | 1.00 | 1.00 | 1.00 |
| Total Community Development Fund | 1.15 | 1.15 | 1.00 | 1.00 | 1.00 |
| Total All Funds | 711.84 | 682.92 | 680.99 | 676.39 | 662.72 |

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

| Functional Area | FY 2023 Adopted | FY 2022 Adopted | FY 2021 Adopted | FY 2020 Adopted | FY 2019 Adopted |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Government | | | | | |
| General Fund | | | | | |
| Mayor's Office | 8.50 | 8.50 | 7.50 | 7.50 | 8.50 |
| Equity and Inclusion | 2.00 | - | - | - | - |
| Office of the Clerk | 1.00 | - | - | - | - |
| Legal | 6.00 | 7.00 | 7.00 | 6.50 | 6.00 |
| Finance | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| Purchasing | 8.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Budget | 2.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Information Technology | 5.20 | 5.20 | 5.20 | 5.20 | 4.20 |
| Geographic Information Systems | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| Communications | 5.12 | 4.00 | 3.00 | 3.00 | 2.00 |
| Human Resources | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Risk, Safety and Compliance | 4.00 | 3.50 | 4.50 | 3.40 | 3.40 |
| Water & Sewer Fund | | | | | |
| Finance | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total General Government | 62.52 | 56.90 | 55.90 | 54.30 | 52.80 |
| Frederick Police Department | | | | | |
| General Fund | | | | | |
| Police | 200.92 | 199.92 | 200.92 | 199.55 | 198.25 |
| Total Frederick Police Department | 200.92 | 199.92 | 200.92 | 199.55 | 198.25 |
| Planning | | | | | |
| General Fund | | | | | |
| Planning | 15.15 | 14.15 | 14.15 | 14.15 | 13.15 |
| Total Planning | 15.15 | 14.15 | 14.15 | 14.15 | 13.15 |
| Engineering, Permits, and Inspections | | | | | |
| General Fund | | | | | |
| Code Enforcement | 11.00 | 8.50 | 8.50 | 8.50 | 8.50 |
| Building Inspection | 15.40 | 13.90 | 12.90 | 12.90 | 12.90 |
| Electrical Inspection | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Engineering | 12.61 | 11.38 | 11.38 | 11.38 | 11.38 |
| Water & Sewer Fund | | | | | |
| Plumbing Inspection | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Total Engineering, Permits, and Inspections | 44.61 | 39.38 | 38.38 | 38.38 | 38.38 |

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

| Functional Area | FY 2023 Adopted | FY 2022 Adopted | FY 2021 Adopted | FY 2020 Adopted | FY 2019 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Department of Public Works | | | | | |
| General Fund | | | | | |
| Facility Maintenance | 10.20 | 10.20 | 10.20 | 10.20 | 10.20 |
| Asset Management | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| DPW Projects | 8.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| General Administration - DPW | 12.26 | 12.87 | 12.87 | 12.87 | 12.27 |
| Maintenance - Equipment and Machinery | 10.67 | 10.70 | 10.70 | 10.70 | 10.70 |
| Sustainability | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Waste Collection | 23.70 | 23.70 | 23.70 | 23.70 | 23.70 |
| Street Maintenance | 13.30 | 13.30 | 13.30 | 13.30 | 13.30 |
| Street Lights and Signals | 14.20 | 14.20 | 14.20 | 14.20 | 14.20 |
| Traffic Lines and Signs | 5.56 | 5.56 | 5.56 | 5.56 | 5.56 |
| Water & Sewer Fund | | | | | |
| Water Services | 19.28 | 18.28 | 18.28 | 18.28 | 18.50 |
| Water Quality | 3.13 | 3.13 | 3.13 | 3.13 | 3.13 |
| Water Treatment | 23.33 | 21.33 | 21.33 | 21.33 | 21.33 |
| Wastewater Treatment Plant | 17.23 | 17.22 | 16.22 | 15.23 | 15.23 |
| Sewer Maintenance | 6.66 | 6.65 | 6.65 | 6.00 | 5.66 |
| Inflow and Infiltration | 3.23 | 3.23 | 3.23 | 3.23 | 3.23 |
| Plant Maintenance | 15.13 | 13.13 | 12.13 | 11.13 | 11.13 |
| Storm Water Fund | | | | | |
| Street Sweeping | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Storm Water | 8.60 | 8.60 | 7.60 | 7.26 | 6.96 |
| Total Department of Public Works | 199.83 | 193.45 | 190.45 | 187.47 | 186.45 |
| Parks and Recreation | | | | | |
| General Fund | | | | | |
| Special Events | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 |
| Parks Division | 30.66 | 27.87 | 27.63 | 27.62 | 28.13 |
| Recreation Centers | 19.37 | 22.00 | 22.00 | 18.57 | 19.64 |
| Summer Playground Program | 3.12 | 2.83 | 2.83 | 2.34 | 2.18 |
| Swimming Pools | 2.21 | 2.21 | 2.21 | 1.92 | 1.77 |
| Golf Course Fund | | | | | |
| Maintenance | 7.55 | 7.31 | 7.30 | 7.29 | 8.19 |
| Clubhouse | 6.80 | 6.80 | 6.80 | 6.29 | 6.81 |
| Restaurant | 2.12 | - | - | - | - |
| Total Parks and Recreation | 74.08 | 71.27 | 71.02 | 66.28 | 68.97 |

Budget Schedules and Summaries

Schedule G Summary of Full -Time Equivalents by Functional Area

| Functional Area | FY 2023 Adopted | FY 2022 Adopted | FY 2021 Adopted | FY 2020 Adopted | FY 2019 Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Economic Development | | | | | |
| General Fund | | | | | |
| Economic Development | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Weinberg Center for the Arts | | | | | |
| Weinberg | 9.85 | 8.85 | 8.85 | 9.29 | 9.33 |
| New Spires Art | 1.50 | - | - | - | - |
| Parking Fund | | | | | |
| Public Parking | 12.20 | 12.20 | 12.20 | 12.23 | 12.23 |
| Church Street Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Court Street Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Carroll Creek Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| West Patrick Street Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| East All Saints Street Deck | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Airport Fund | | | | | |
| Airport | 3.38 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Economic Development | 40.93 | 38.05 | 38.05 | 38.52 | 38.56 |
| Housing and Human Services | | | | | |
| General Fund | | | | | |
| Housing and Human Services | 41.86 | 42.60 | 46.14 | 45.68 | 38.53 |
| Rental Operations Fund | | | | | |
| Rental Operations | 0.15 | 0.10 | 0.30 | 0.30 | 0.30 |
| Community Development Fund | | | | | |
| Community Development | 1.15 | 1.15 | 1.00 | 1.00 | 1.00 |
| Coummunity Health Center | | | | | |
| Community Health Center | 30.64 | 25.95 | 24.68 | 30.76 | 26.34 |
| Total Housing and Human Services | 73.80 | 69.80 | 72.12 | 77.74 | 66.17 |
| Total All Funds | 711.84 | 682.92 | 680.99 | 676.39 | 662.72 |

Budget Schedules and Summaries

Schedule H Reconciliation of FY 2023 General Fund Adopted Budget to Amended Budget

| | FY 2023 Adopted | Rollover PY Encumbrances | Amendments | Transfers | Use of Contingency | FY 2023 Amended |
|---------------------------------------|-----------------------|-----------------------------|-------------------|-----------|-----------------------|-----------------------|
| General Fund | | | | | | |
| Mayor's Office | \$ 1,673,095 | \$ 3,675 | \$ - | - | \$ 44,562 | \$ 1,721,332 |
| Equity & Inclusion | 285,381 | - | - | - | - | 285,381 |
| City Clerk | 132,805 | - | - | - | - | 132,805 |
| Legal | 1,024,822 | 139 | - | - | - | 1,024,961 |
| Election Board | - | - | - | - | - | - |
| Finance | 1,471,292 | 73,875 | - | - | - | 1,545,167 |
| Purchasing | 1,042,045 | 1,848 | - | - | - | 1,043,893 |
| Budget | 381,050 | - | - | - | - | 381,050 |
| Information Technology | 1,771,300 | 62,683 | - | - | - | 1,833,983 |
| Geographic Information Systems | 350,704 | 13,025 | - | - | - | 363,729 |
| Communications | 539,589 | - | - | - | - | 539,589 |
| Human Resources | 1,255,869 | 161,397 | - | - | - | 1,417,266 |
| Risk, Safety and Compliance | 927,796 | 91,175 | - | - | - | 1,018,971 |
| Planning | 1,969,026 | 3,819 | - | - | - | 1,972,845 |
| Code Enforcement | 1,199,466 | 5,360 | - | - | 89,885 | 1,294,711 |
| Facility Maintenance | 1,152,651 | 51,107 | - | - | - | 1,203,758 |
| Asset Management | 707,117 | 41,609 | - | - | 50,760 | 799,486 |
| Municipal Annex | 427,344 | 2,915 | - | - | - | 430,259 |
| Community Promotion | 2,359,577 | - | - | - | - | 2,359,577 |
| Special Events | 268,436 | - | - | - | - | 268,436 |
| Police | 39,214,933 | 203,249 | 305,206 | - | - | 39,723,388 |
| Fire | 261,009 | - | - | - | - | 261,009 |
| Building Inspection | 2,499,492 | 193,898 | - | - | - | 2,693,390 |
| Electrical Inspection | 424,053 | - | - | - | - | 424,053 |
| Construction Inspection | 1,046,178 | 43,845 | - | - | 6,840 | 1,096,863 |
| General Administration - DPW | 1,811,165 | 62,587 | - | - | - | 1,873,752 |
| Maintenance - Equipment and Machinery | 1,315,089 | 19,010 | - | - | - | 1,334,099 |
| Sustainability | 439,283 | 100,000 | - | - | - | 539,283 |
| Engineering | 1,742,990 | 60,851 | - | - | 43,792 | 1,847,633 |
| Waste Collection | 5,293,079 | 233,147 | - | - | 57,634 | 5,583,860 |
| Street Maintenance | 2,692,474 | 453,985 | - | - | - | 3,146,459 |
| Snow Removal | 518,905 | 179,858 | - | - | 15,262 | 714,025 |
| Street Lights and Signals | 2,870,619 | 72,236 | - | - | - | 2,942,855 |
| Traffic Lines and Signs | 1,121,561 | 55,146 | - | - | - | 1,176,707 |
| Bus Maintenance | 18,936 | - | - | - | - | 18,936 |
| Parks | 5,172,272 | 584,911 | - | - | 30,022 | 5,787,205 |
| Harry Grove Stadium | 196,171 | 11,565 | - | - | - | 207,736 |
| Recreation Centers | 1,770,261 | 49,550 | 2,304 | - | - | 1,822,115 |
| Burck Street Center | 28,169 | 10,175 | - | - | - | 38,344 |
| Summer Playground Program | 161,610 | 912 | - | - | - | 162,522 |
| Swimming Pools | 396,997 | 8,022 | - | - | - | 405,019 |
| Community Development | 69,819 | - | - | - | - | 69,819 |
| Economic Development | 2,059,823 | 7,500 | - | - | - | 2,067,323 |
| Housing and Human Services | 7,124,547 | 3,752 | 214,618 | - | - | 7,342,917 |
| Debt Service | 7,689,940 | - | - | - | - | 7,689,940 |
| Contingency | 700,000 | - | - | - | (338,757) | 361,243 |
| Fund Balance (Reserves) | 13,031,746 | - | - | - | - | 13,031,746 |
| Total General Fund | \$ 118,610,486 | \$ 2,866,825 | \$ 522,128 | - | \$ - | \$ 121,999,440 |

Budget Schedules and Summaries

Schedule I Reconciliation of FY 2022 General Fund Adopted Budget to Amended Budget

| | FY 2022 Adopted | Rollover PY Encumbrances | Amendments | Use of Contingency | 2022 Amended |
|---------------------------------------|-----------------------|-----------------------------|---------------------|-----------------------|-----------------------|
| General Fund | | | | | |
| Mayor's Office | \$ 1,301,259 | \$ 5,022 | \$ - | \$ - | \$ 1,306,281 |
| Legal | 1,097,231 | 2,117 | - | - | 1,099,348 |
| Election Board | 274,580 | - | - | 12,918 | 287,498 |
| Finance | 1,409,629 | 67,857 | - | - | 1,477,486 |
| Purchasing | 767,960 | 62,185 | - | 21,530 | 851,675 |
| Budget | 224,815 | - | - | - | 224,815 |
| Information Technology | 1,621,332 | 98,629 | - | - | 1,719,961 |
| Geographic Information Systems | 326,312 | 16,200 | - | - | 342,512 |
| Communications | 406,295 | 5,207 | - | - | 411,502 |
| Human Resources | 1,281,315 | 155,098 | - | - | 1,436,413 |
| Risk, Safety and Compliance | 717,906 | 60,081 | 45,000 | - | 822,987 |
| Planning | 1,944,781 | 15,574 | 37,000 | - | 1,997,355 |
| Code Enforcement | 849,233 | 1,357 | - | - | 850,590 |
| Facility Maintenance | 1,079,338 | 48,559 | - | 43,631 | 1,171,528 |
| Asset Management | 512,383 | 23,709 | - | - | 536,092 |
| Municipal Annex | 426,592 | 2,836 | - | - | 429,428 |
| Community Promotion | 732,715 | 17,680 | - | - | 750,395 |
| Special Events | 259,998 | - | - | - | 259,998 |
| Police | 36,628,885 | 156,417 | 357,196 | - | 37,142,498 |
| Fire | 269,281 | - | - | - | 269,281 |
| Building Inspection | 2,116,043 | 106,160 | - | - | 2,222,203 |
| Electrical Inspection | 397,030 | 15 | - | - | 397,045 |
| Construction Inspection | 737,648 | 43,949 | - | 20,000 | 801,597 |
| General Administration - DPW | 1,685,740 | 16,328 | - | 50,861 | 1,752,929 |
| Maintenance - Equipment and Machinery | 1,212,230 | - | - | 10,770 | 1,223,000 |
| Sustainability | 187,505 | 378 | - | - | 187,883 |
| Engineering | 1,564,036 | 59,465 | 15,000 | - | 1,638,501 |
| Waste Collection | 4,687,061 | 12,388 | - | - | 4,699,449 |
| Street Maintenance | 2,569,986 | 199,247 | - | 13,869 | 2,783,102 |
| Snow Removal | 486,170 | 54,858 | - | 74,243 | 615,271 |
| Street Lights and Signals | 2,621,188 | 81,140 | - | (2,153) | 2,700,175 |
| Traffic Lines and Signs | 1,017,405 | 20,983 | - | (538) | 1,037,850 |
| Bus Maintenance | 19,460 | - | - | - | 19,460 |
| Parks | 3,996,292 | 303,346 | 444,999 | 141,445 | 4,886,082 |
| Harry Grove Stadium | 195,147 | 13,969 | - | - | 209,116 |
| Recreation Centers | 1,772,714 | 22,104 | - | - | 1,794,818 |
| Burck Street Center | 26,664 | 55 | - | - | 26,719 |
| Summer Playground Program | 144,532 | - | - | - | 144,532 |
| Swimming Pools | 381,575 | - | - | - | 381,575 |
| Community Development | 56,522 | - | - | 18,000 | 74,522 |
| Economic Development | 947,464 | - | 125,000 | - | 1,072,464 |
| Frederick Community Action Agency | 6,954,580 | 139,463 | 2,005,756 | - | 9,099,799 |
| Debt Service | 8,103,904 | - | - | - | 8,103,904 |
| Contingency | 799,200 | - | - | (404,576) | 394,624 |
| Fund Balance (Reserves) | 11,757,157 | - | - | - | 11,757,157 |
| Total General Fund | \$ 106,569,093 | \$ 1,812,375 | \$ 3,029,951 | \$ - | \$ 111,411,420 |